

## EXHIBIT B

1 UNITED STATES DISTRICT COURT  
2 FOR THE EASTERN DISTRICT OF MICHIGAN  
3  
4 -----

5 BIC CORPORATION, ) Case No.  
6 PLAINTIFF, ) 2106-CV-10267  
7 vs. )  
8 CAPITAL SALES COMPANY, SAM HADDAD, )  
9 NADER Enterprises, INC., RAMI NADER )  
10 and FADI ZAHARN, individually and )  
11 doing business as J & D Enterprises,) )  
12 INC., HUANQUI LIGHTERS MANUFACTURING )  
13 CO., LTD., ASIAPAC DEVELOPMENT CO., )  
14 LTD., ASIA PAC GROUP, JOHN DOE )  
15 COMPANY and JOHN DOES 1-100, )  
16 DEFENDANTS. ) (Pages 1-74)  
17 -----

18  
19 DEPOSITION OF:

20 VINCENT JOSEPH IACOPELLA  
21 WEDNESDAY, JUNE 28, 2006  
22 10:14 A.M.

23 REPORTED BY:

24 DONNIE A. STICKLEY  
25 C.S.R. 9510, R.P.R., R.M.R.



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A MERRILL COMPANY

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1 DEPOSITION OF VINCENT JOSEPH IACOPELLA, A  
2 WITNESS, TAKEN BY THE PLAINTIFF, ON WEDNESDAY, JUNE  
3 28, 2006, COMMENCING AT 10:14 A.M., AT 633 WEST  
4 FIFTH STREET, SUITE 4900, LOS ANGELES, CALIFORNIA,  
5 BEFORE DONNIE A. STICKLEY, C.S.R. NO. 9510, R.P.R.,  
6 R.M.R.

7 APPEARANCES OF COUNSEL:

8

9 FOR THE PLAINTIFF:

10

11 GORDON & REES, LLP  
12 BY: MANUEL SALDANA, ESQ.  
13 633 WEST FIFTH STREET  
14 SUITE 4900  
15 LOS ANGELES, CALIFORNIA 90017  
16 213.576.5000

17

18 FOR THE WITNESS:

19

20 LAW OFFICE OF PHYLLIS G. POLLACK  
21 BY: PHYLLIS G. POLLACK, ESQ.  
22 865 SOUTH FIGUEROA STREET  
23 SUITE 1388  
24 LOS ANGELES, CALIFORNIA 90017  
25 213.630.8810

1 I N D E X

2

3 WITNESS:

4

5 VINCENT JOSEPH IACOPELLA

6

7

EXAMINATION PAGE

8

9

BY MR. SALDANA 7

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11

12

EXHIBITS

13

14

NO. PAGE DESCRIPTION

15

16

Exhibit 1 7 Five-page Notice of Taking

17

Deposition Duces Tecum

18

(No production numbers)

19

Exhibit 2 7 Two-page Subpoena in a Civil Case

20

(No production numbers)

21

Exhibit 3 22 25-page document responsive to

22

Document Request No. 1

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(Production Nos. J1135 to J1159)

24

Exhibit 4 22 19-pages customs brokerage file

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(Production Nos. J1160 to J1178)

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EXHIBITS

NO.	PAGE	DESCRIPTION
Exhibit 5	29	24-page import freight forwarding file from China to U.S. (Production Nos. J1049 to J1072)
Exhibit 6	30	14-page customs clearance file (Production Nos. J1073 to J1086)
Exhibit 7	30	48-page export freight forwarding file (Production Nos. J1087 to J1134)
Exhibit 8	41	49 pages of copies of e-mail relating to container of lighters (Production Nos. J1000 to J1048)
Exhibit 9	41	11-page import freight file (Production Nos. J1179 to J1189)
Exhibit 10	41	26-page customs clearance file related to Exhibit 9 (Production Nos. J1190 to J1203)
Exhibit 11	41	11-page import freight file (Production Nos. J1204 to J1215)
Exhibit 12	42	17-page customs clearance file related to Exhibit 11 (Production Nos. J1216 to J1232)

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EXHIBITS

NO.	PAGE	DESCRIPTION
Exhibit 13	42	13-page freight file (Production Nos. J1233 to J1245)
Exhibit 14	42	20 pages of packing lists (Production Nos. J1246 to J1265)
Exhibit 15	42	22-page freight shipment file (Production Nos. J1266 to J1287)
Exhibit 16	43	24-page clearance file related to Exhibit 15 (Production Nos. J1288 to J1311)
Exhibit 17	43	25-page freight file (Production Nos. J1312 to J1336)
Exhibit 18	43	17-page clearance file for shipment related to Exhibit 17 (Production Nos. J1337 to J1353)
Exhibit 19	43	16-page freight file (Production Nos. J1354 to J1369)
Exhibit 20	44	17-page clearance file related to Exhibit 19 (Production Nos. J1370 to J1386)
Exhibit 21	44	15-page freight file (Production Nos. J1387 to J1401)

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EXHIBITS

NO.	PAGE	DESCRIPTION
Exhibit 22	45	16-page clearance file related to shipment in Exhibit 21 (Production Nos. J1402 to J1417)

1 (Deposition Exhibits 1 and 2,  
2 respectively, were marked for  
3 identification and are annexed  
4 hereto.)

5 (Whereupon, the following oath was  
6 administered by the court reporter:

7 Do you solemnly state that the  
8 testimony you give at this time and  
9 place will be the truth, the whole  
10 truth, and nothing but the truth under  
11 penalty of perjury?)

12 THE WITNESS: Yes.

13

14 VINCENT JOSEPH IACOPELLA,  
15 having been first duly sworn, testified as follows:

16

17 EXAMINATION

18

19 BY MR. SALDANA:

20 Q. I may mispronounce your last name, so if  
21 you don't mind, I will just call you Vince.

22 A. Yeah, sure, sure.

23 Q. Okay. Vincent, state your full name for  
24 the record.

25 A. Vincent Joseph Iacopella.



1 that to him.

2 But the coverage, there would not even be  
3 any coverage under a California Supreme Court case  
4 within the last, I think, six or eight years.

5 MR. SALDANA: Okay.

6 BY MR. SALDANA:

7 Q. Moving on now, Vincent --

8 A. Okay.

9 Q. -- where do you work?

10 A. I work at the Janel Group of Los Angeles.

11 Q. How long have you worked for the Group?

12 A. I have worked for them on and off for 18  
13 years; so officially, 1987 to 1998, and then from  
14 2004 to the present, is the easiest way I can  
15 explain it.

16 Q. What's your current position with the  
17 company?

18 A. I'm the Managing Director of the California  
19 subsidiary.

20 Q. Who is your supervisor?

21 A. James Jannello.

22 Q. And where is Mr. Jannello located?

23 A. Janel Group of New York.

24 Q. So he is physically in New York?

25 A. Physically.

1 Q. So are you the highest ranking employee  
2 here of Janel?  
3 A. Yes.  
4 Q. Here in L.A., I mean.  
5 A. Here in California.  
6 Q. California.  
7 What does the Janel Group do?  
8 A. We are a customs broker and freight  
9 forwarder.  
10 Q. How long have you been the Managing  
11 Director?  
12 A. Since 2004.  
13 Q. Where did you work between '98 and 2004?  
14 THE WITNESS: Is that relevant?  
15 MS. POLLACK: No, it isn't relevant.  
16 He is here as a custodian.  
17 MR. SALDANA: Okay.  
18 THE WITNESS: I can answer it.  
19 MS. POLLACK: I'm going to object on the  
20 grounds of relevancy. But I will --  
21 THE WITNESS: I could answer. I don't mind  
22 answering.  
23 MS. POLLACK: -- allow him to answer  
24 because I'm supposed to --  
25 THE WITNESS: It's just, I don't know where

1 Q. And I think this is some duplicative  
2 documents.

3 A. Yes.

4 Q. And just so I'm clear, one file, this file,  
5 Exhibit 3, that's kept in a separate department as  
6 compared to Exhibit 4, correct?

7 A. Correct.

8 Q. And the department that would have  
9 Exhibit 3 is called what in Janel?

10 A. It's called our Break Bulk Department, our  
11 Break Bulk Department.

12 Q. Break? Can you spell break?

13 A. As the word break.

14 MS. POLLACK: B-R-E-A-K.

15 THE WITNESS: Bulk, B-U-L-K.

16 BY MR. SALDANA:

17 Q. Okay. And this Exhibit 4 is kept in what  
18 department?

19 A. Customs Clearance.

20 MR. SALDANA: And just so we are clear on  
21 the record, Counsel, you are not going to let me ask  
22 him about the substance of any of these papers?

23 MS. POLLACK: That is correct.

24 MR. SALDANA: Okay.

25 MS. POLLACK: He is here solely as the

1           There are other forms out there that exist  
2           that show multiple country, mostly with garments and  
3           other commodities.

4           MR. SALDANA: And just off the record.

5           (Discussion off the record.)

6           MR. SALDANA: Back on.

7           BY MR. SALDANA:

8           Q. With regard to all the documents you  
9           produced here today, all these documents were kept  
10          in the normal course of business over at Janel Group  
11          here in California?

12          A. Yes.

13          Q. And all these documents were prepared at or  
14          around the time of the events that are recorded in  
15          each one of these documents?

16          A. I'm sorry?

17          Q. All these document were prepared at or  
18          around the events that these documents reflect?

19          A. Yes.

20          Q. Okay. And these are the type of documents  
21          that are regularly produced and generated within  
22          Janel Group, correct?

23          A. Yes.

24          Q. And for purposes of these records, you are  
25          the custodian of these records, correct?

1 A. Yes.

2 MR. SALDANA: And lastly, we had a  
3 discussion off the record. I was not allowed to ask  
4 anything substantive about customs, practices, or  
5 what might not be in these piles, correct?

6 MS. POLLACK: That is correct, as this was  
7 a custodian of records deposition.

8 MR. SALDANA: Okay. And having said that,  
9 you know, I don't know, and I don't think they  
10 follow the usual California things. We are in  
11 federal court anyway, so I don't know if we need a  
12 stipulation, but perhaps we do with regard to  
13 getting a transcript and looking at it.

14 Does he want to review it? I'm sure he  
15 wants to review it after the fact.

16 MS. POLLACK: Can I go off the record?

17 MR. SALDANA: Let's do that.

18 (Discussion off the record.)

19 MR. SALDANA: We are agreeing to the follow  
20 stipulation:

21 That the court reporter be relieved of her  
22 duties to maintain and hold custody of the  
23 transcript; that the original be forwarded to  
24 counsel for Janel Group for ultimately transfer over  
25 to the deponent for his review of the transcript and

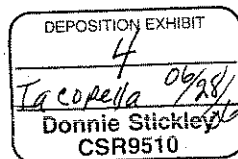
/Account #		CONSIGNEE		535562
		J&D Enterprises for (lighter DG)		Entry # 903096-1
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OR CARRIER	B/L NO.	LOCATION	COLLECT CHGS.	
CHINA 28E	AKG391931	E416		
	HBL #			

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4601  
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CHECK NUMBER	ITEM	VENDOR	CODE	A-BILL			
				INVOICE AMOUNT	EXPENSE AMOUNT	INVOICE AMOUNT	EXPENSE AMOUNT
	Add'l. Classifications						
	Add'l. Invoices						
	Airline Service Fee						
	Customs Bond & Services						
	Break Bulk Fee						
	Fish & Wildlife						
	Customs Clearance						
	Document Transfer						
	Customs Overtime						
	Del., Pickup or Transfer						
	Cartage & Services						
	Demurrage						
	Duty Subject to Liquidation						
	Entry I.D.						
	Food & Drug Release						
	Forwarding Svcs. Shipping						
	Inland Freight						
	Meat Release						
	Storage						
	Ocean Freight						
	Int'l. Air Freight						
	Tailgate exam.						
	Missing Documents						
	Quota Release						
	Reforwarding						
	Special Services						
	Telephone, Telex & Postage						
	Terminal Fee Land or Storage						
	Transfer and devanning						
	Messenger						
	Outlay Charges						
	Demurrage/Loading Release						
	Freight consolidations						
	Other - Expense						
	<b>TOTAL</b>						

51161



# JANEL GROUP OF LOS ANGELES, INC.

International Freight Forwarders

460A S. HINDRY AVENUE  
INGLEWOOD, CALIFORNIA 90301  
TEL: (310) 670-7623 FAX: (310) 645-8516  
F.M.C. 2580-R

LAX596245500

IATA  
01-1-3842/0021

NADER ENTERPRISES INC DBA J & D  
ENTERPRISES  
530 S DOCK STREET  
SHARON, PA 16146

INVOICE NO.	INVOICE DATE	YOUR REFERENCE NO.
596245500	05 DEC 2005	
<b>TERMS</b> Duty, freight and wharfage are strictly net cash items. Bill payable upon presentation. Subject to terms and conditions of service on reverse side.		

CES	WEIGHT	DESCRIPTION
632	KG	DISPOSABLE LIGHTERS
11829.0		01LA0105535562000
<b>SHIPPER/CONSIGNEE</b>		
SHUNDE HUANQIU LIGHTER CO.		
NADER ENTERPRISES INC DBA J & D		
<b>ORIGIN/DESTINATION</b>		<b>CUSTOMER NUMBER</b>
H/ KONG		NAEN03
NL YORK, NY		
<b>ENTRY NO.</b>		<b>ENTRY DATE</b>
220 1035238-7		2 DEC 20 5
<b>AIRLINE/STEAMSHIP</b>		<b>ARRIVAL/DEPARTURE</b>
CHINA 28E		1 DEC20 5
		22 OCT20 5
<b>AWB/BL NO.</b>		<b>HAWB</b>
HKG391931		
<b>MARKS</b>		

DESCRIPTION OF CHARGES	AMOUNT
CHINA FOB'S	884.00
AMS FEE	35.00
HANDLING SERVICE FEE	55.00
INSURANCE PREMIUM	225.88
SPECIAL HANDLING	150.00
CARTAGE AND SERVICES FEE	725.00
FUEL SURCHARGE	188.50
OCEAN FREIGHT	4885.00
DUTY SUBJ. TO LIQUIDATION	2317.13
According to the Customs regulations Section 111.29, we are notifying you of the following: If you are the importer of record, payment to the broker will not relieve you of liability for Customs charges (duties, taxes, or other debts owed Customs) in the event that the charges are not paid by the Broker. Therefore, Customs charges may be paid with a separate check payable to the "U.S. Customs Service" which shall be delivered to Customs by the Broker.	
<b>PLEASE PAY THIS AMOUNT</b>	<b>USD 9465.51</b>

PLEASE REMIT TO:  
THE JANEL GROUP OF NEW YORK, INC.  
P.O. BOX 119  
LYNBROOK, NY 11563

THIS ORDER IS SUBJECT TO THE TERMS AND CONDITIONS ON REVERSE SIDE.

JANEL GROUP OF LOS ANGELES, INC. has a policy against payment, solicitation, or receipt of any rebate, directly or indirectly, which would be unlawful under the United States Shipping Act of 1984.

FILE COPY

51162



ENTRY SUMMARY

Payment Due Form 424405 No. 1515-0065

THE JANEL GROUP OF L.A., INC.  
460-A SOUTH HINDRY AVENUE  
INGLEWOOD, CA 90301

220

1. Entry No. 1035238-7	2. Entry Type Code 01 ABI/A	3. Entry Summary Date 12/15	204
4. Entry Date	5. Port Code 1001	6. Bond No. 458	7. Bond Type Code 8
8. Ultimate Consignee Name and Address	10. Consignee No. SAME	11. Importer of Record Name and Address NADER ENTERPRISES INC DBA J & D ENTERPRISES 530 S DOCK STREET SHARON, PA 16146	12. Importer No. 01LA0105535562 04-370962900

ABI Summary Status:  
ACCEPTED - RECORDS REQUIRED

PA  
State

19. B/L or AWB No. ZIMUHKG391931	20. Mode of Transportation 11	21. Manufacturer I.D. CNSHUHUA5GUA	22. Reference No.
23. Importing Carrier ZIM CHINA	24. Foreign Port of Lading 58201	25. Location of Goods/G.O. No. E416 MAHER TERM BLDG 2180 CDS V/F/T # 28E	
26. U.S. Port of Unlading 1001	27. Import Date 12/01/05		

28. Line No.	29. Description of Merchandise			33. A. Entered Value B. CHGS C. Relationship	34. A. T.S.U.S.A. Rate B. ADA/CVD Rate C. L.R.C. Rate D. Visa No.	35. Duty and I.R. Tax	
	30. A. T.S.U.S.A. No. B. ADA CVD Case No.	31. A. Gross Weight B. Manifest Qty.	32. Net Quantity in T.S.U.S.A. Units			Dollars	Cents
001	POCKET LIGHTERS: GAS N/REF 9613.10.0000 MERCHANDISE PROCESSING FEE I.V. ADJ VALUE	632 CTNS 11829 27799.60 USD 27800.00	INVOICE 1 REF 632000 NO	NOT RELATED 27800 C4885	AP002 8% .21%	2224.00 58.38	
<div style="font-size: 2em; font-weight: bold;">51163</div>							
BLOCK 39 SUMMARY: MPF 499 58.38 HMF 501 34.75 TOTAL: 93.13 TOTAL ENTERED VALUE 27800							

36. Declaration of Importer of Record (Owner or Purchaser) or Authorized Agent

I declare that I am the  
☐ owner, purchaser, or consignee for customs purposes as shown above.  
☒ I further declare that the merchandise was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoice are true.  
☐ OR ☒ was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoice as to value or price are true to the best of my knowledge and belief.

I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate customs officer any information showing a different state of facts.

Notice required by Paperwork Reduction Act of 1980. This information is needed to ensure that importers/exporters are complying with U.S. Customs laws, to allow us to compute and collect the right amount of money, to enforce other agency requirements, and to collect accurate statistical information on imports. Your response is mandatory.

U.S. CUSTOMS USE		TOTALS
A. Liq. Code	B. Ascertained Duty	37. Duty 2224.00
	C. Ascertained Tax	38. Tax
	D. Ascertained Other	39. Other 93.13
	E. Ascertained Total	40. Total 2317.13

41. Signature of Declarant, Title, and Date  
 12/01/05  
 ATTY-IN-FACT  
 Customs Form 7501 (12/01)

U.S. DEPARTMENT OF HOMELAND SECURITY  
Bureau of Customs and Border Protection

Form Approved  
OMB No. 1651-0024

ENTRY/IMMEDIATE DELIVERY

12/15

THE JANEL GROUP OF L.A., INC.  
460-A SOUTH HINDRY AVENUE  
INGLEWOOD, CA 90301

ABI CERTIFIED  
COND RELEASE SPEC DOCUMENT REVIEW

19 CFR 142.3, 142.16, 142.22, 142.24

BOX NO.

1. ARRIVAL DATE 201005	2. ELECTED ENTRY DATE 202005	3. ENTRY TYPE CODE/NAME 01 CUSMODTL-EP	4. ENTRY NUMBER 220-1035238-7
5. PORT 001	6. SINGLE TRANS. BOND	7. BROKER/IMPORTER FILE NUMBER 01LA0105 535562 000	9. IMPORTER NUMBER SAME
10. ULTIMATE CONSIGNEE NAME MAHER ENTERPRISES INC DBA J & D ENTERPRISES 530 S DOCK STREET QUAKON PA 16146		11. IMPORTER OF RECORD NAME SAME	
12. CARRIER CODE ZIMU ZIM CONTAINER LIN	13. VOYAGE/FLIGHT/TRIP 28F	14. LOCATION OF GOODS-CODE(S)/NAME(S) E416 MAHER TERM BLDG 2180 CDS	
15. VESSEL CODE/NAME ZIM CHINA	16. U.S. PORT OF UNLADING 001	17. MANIFEST NUMBER	18. G.O. NUMBER
20. DESCRIPTION OF MERCHANDISE DISPOSABLE LIGHTERS		19. TOTAL VALUE 27800	
21. IT/BL/AWB CODE 458201	22. IT/BL/AWB NO. ZIMUNK391931	23. MANIFEST QUANTITY 632	24. H.S. NUMBER 2513100000
		25. COUNTRY OF ORIGIN CN	26. MANUFACTURER NO. TNSHUNHIA5GUA

27. CERTIFICATION

28. CBP USE ONLY

I hereby make application for entry/immediate delivery. I certify that the above information is accurate, the bond is sufficient, valid, and current, and that all requirements of 19 CFR Part 142 have been met.

SIGNATURE OF APPLICANT

X THE JANEL GROUP ATTORNEY  
IN-FACT

PHONE NO 310-670-7623

DATE

FAX 3106458516

12/02/05

29. BROKER OR OTHER GOVT. AGENCY USE

GSLU2015074,

EXAM SITE: E416 MAHER TERM BLDG 2180

☐ OTHER AGENCY ACTION REQUIRED, NAMELY:

RELEASED -- ELECTRONIC INVOICED ENTRY

☐ CBP EXAMINATION REQUIRED.

☐ ENTRY REJECTED, BECAUSE:

I CERTIFY THAT PROPER RELEASE FOR  
THIS CARGO HAS BEEN RECEIVED FROM  
## U.S. CUSTOMS ##

DELIVERY  
AUTHORIZED:

SIGNATURE

DATE

COMPANY: THE JANEL GROUP OF L.A., INC.  
ATTY-IN-FACT  
AUTHORIZED BY:

RELEASE TIME/DATE 8:25 12/02/05

51164

Paperwork Reduction Act Notice: This information is to determine the admissibility of imports into the United States and to provide the necessary information for the examination of the cargo and to establish the liability for payment of duties and taxes. Your response is necessary. The estimated average burden associated with this collection of information is 15 minutes per respondent depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to Bureau of Customs and Border Protection, Information Services Branch, Washington, DC 20229, and to the Office of Management and Budget, Paperwork Reduction Project (1651-0024), Washington, DC 20503.

ABI DISPOSITION: COND RELEASE SPEC DOCUMENT REVIEW

CBP Form 3461 (01/89)



Asiapac Group  
Asiapac Development Limited  
汎泰發展有限公司

COMMERICAL INVOICE

Custome : J & D ENTERPRISES

Invoice No. : AP002

Invoice Date : 29 October 2005

Bill To : J & D ENTERPRISES  
530 SOUTH DOCK STREET,  
SHARON, PA 16146, U.S.A.

Ship To : J & D ENTERPRISES  
530 SOUTH DOCK STREET,  
SHARON, PA 16146, U.S.A.

Tel. No. : 724-342-7978

Fax No. : 724-342-7969

Vessel/Flight : ZIM VIRGINIA/12E

Shipping Mark : J&D C/NO.1040

From : TRANSHIPMENT FROM SHENZHEN

Shipment & Payment Term : FCA SHENZHEN, CHINA

Shipping Port : NEW YORK, U.S.A.

To : NEW YORK, U.S.A.

Country of Origin : CHINA

Items	Description	Quantity	US \$ Unit Price	US \$ Amount
J&D	Large Big Disposable Lighter with 5 Solid Color	456,000	0.04705	21,454.80
C/No.1040	Small Big Disposable Lighter with 5 Solid Color	176,000	0.03605	6,344.80
By Carton, 50pcs per box, 10 pcs in each color displayed on a plastic tray, 20 Boxes per Carton, 1000 pcs/Carton, 632 Cartons in 20' Container. UN No.#1057 Class No.#2.1 Flash Point#55 EMS#2-13				

Remarks

FCL/LCL International, Inc. Booking Number USNYC-HKG1360915  
Bill of Lading No. HKGNYC500630

Total Amount : US\$27,799.60

Say Amount : USD TWENTY SEVEN THOUSAND SEVEN HUNDRED NINTY NINE DOLLAR AND SIXTY CENTS ONLY.

Authorized Signature



51165

Address : Unit 604, Nanyang Plaza, 57 Hung To Road, Kwun Tong, Kowloon Hong Kong  
Tel. No. : (852) 31010400  
Fax No. : (852) 31010404



中國檢驗有限公司  
CHINA INSPECTION COMPANY LIMITED

副本  
COPY

香港干諾道中 168-200 號  
信德中心東翼 29 樓  
29/F, East Tower, Shun Tak Centre  
No.168-200 Connaught Road Central  
Hong Kong  
Tel: 2503 1011, 2807 9200  
Fax: 2578 4670, 2578 5574  
Website: http://www.cichk.com

編號: BC05-006948  
No. ....

日期: 26th Oct, 2005  
Date: .....

## TEST REPORT

### REPORT ON THE TAKEN SAMPLES OF LIGHTERS

**APPLICANT** The Janel Group of Hong Kong Limited

**SAMPLE DESCRIPTION** Gas lighter with a transparent plastic gas tank, wind guard and flame adjustment mechanism.

**QUANTITY** 100 pieces

**SAMPLING DATE** October 25, 2005

**TESTING PERIOD** October 25, 2005

**TEST REQUEST** As requested by client:

- Resistance to dropping ( $1.5 \pm 0.1m$ )
- Resistance to elevated temperature ( $55^{\circ}C$ )
- Resistance to internal pressure (1.5MPa)

**TEST METHOD** With reference to ISO/DIS 9994

### RESULTS

#### 1. Visual Examination

The external conditions of disposable gas lighters were in apparent good condition.

There were no more than 70ml of liquid lighter gas in lighter.

The liquid portion of the gas did not exceed 85% of the volume capacity of each fluid chamber at 15 degree Celsius.

51166  
Page 1

本公司在此項檢驗業務中充當機客，堅持公正，但並未解除買方、賣方、發貨人、承運人和保險人應承擔之合同義務。

Notes: This inspection or survey is carried out conscientiously to the best of our knowledge, ability and belief without any prejudice. This certificate does not in any respect release the sellers and other related parties from their contractual and legal obligations.



中國檢驗有限公司  
CHINA INSPECTION COMPANY LIMITED

副本  
COPY

編號: BC05-006948  
No. ....

2. Resistance to dropping

Lighters are capable of withstanding three separate (1.5± 0.1m) drops without fuel reservoir rupture, fragmentation, without sustained self-ignition.

3. Resistance to elevated temperature

Lighters are capable of withstanding a temperature of 55°C for 4 hours.

4. Resistance to internal pressure

Lighters are capable of withstanding an internal pressure of twice the vapour pressure at 55°C of the fuel.

REMARKS:

The results of test should be considered as an Acceptable Quality Level (AQL) of the consignment of dangerous goods stowed in the container involving the following shipping-related information:

Quantity	:	632 cartons
Shipping marks	:	J & D
Container no.	:	GSLU 201507-4 (20')
S/O no.	:	USNYC-HKG1360915
Carrier	:	Sun Hing Shipping Co., Ltd.
Shipment	:	From Hong Kong to New York Per M/V "ZIM CHINA" V. 28E

This Report is given to the best of our knowledge, belief and faith without prejudice, and our intervention does not release the sellers / buyers / carriers / underwriters from their contractual obligations.

\* \* \* \* \*

中國檢驗有限公司  
CHINA INSPECTION CO., LTD.

Chief Inspector

J1167  
Page 2

# FCL / LCL International, Inc.

SHIPPER (Principal or Seller Licensee and Address)

SHUNDE HUANQIU LIGHTER MANU., CO., LTD.  
5 TIANHE INDUSTRIAL BASE, RONGBIAN  
MANAGEMENT AREA, GIUZHOU TOWN, SHUNDE,  
GUANGDONG, CHINA.  
TEL: 86-757-28383166 FAX: 86-757-28302983

BOOKING NUMBER  
USNYC-HKG1360915

BILL OF LADING NO.  
HKGNYC500630

EXPORT REFERENCES  
JJG05HKG100070

CONSIGNEE (Non-Negotiable unless consigned to order)

J&D ENTERPRISES  
330 SOUTH DOCK STREET,  
SHARON, PA 16146, USA  
PHONE: 724-342-7978 FAX: 724-342-7969

FORWARDING AGENT (References)

POINT AND COUNTRY OF ORIGIN  
HONG KONG, HK

NOTIFY PARTY/INTERMEDIATE CONSIGNEE (Name and Address)  
SAME AS CONSIGNEE

ROUTING INSTRUCTIONS  
THE JANEL GROUP OF LOS ANGELES, INC.  
460A HINDRY AVENUE  
INGLEWOOD, CA 90301 U.S.A.

PIER

PLACE OF RECEIPT: HONG KONG, HK

EXPORT CARRIER (Vessel, Voyage & Flag)

ZIM CHINA/28E

PORT OF LOADING

HONG KONG, HK

TO OBTAIN DELIVERY CONTACT

PORT OF DISCHARGE

NEW YORK, NY, US

FOR TRANS-SHIPMENT TO

NEW YORK, NY, US

MARKS AND NUMBERS

NO. OF PKGS.

DESCRIPTION OF PACKAGES AND GOODS

Particulars furnished by Shipper

KGS

CBM

GROSS WEIGHT

MEASUREMENT

GSLU2015074/353842/20' GP / (CY/CY) / 632 CARTONS / 11,829.000 KGS / 24.000 CBM  
DETAIL AS PER ATTACHMENT

ORIGINAL

TELEX RELEASE

TOTAL: 1 X 20' GP CONTAINER(S) ONLY

SERVICES CY/CY

FREIGHT RATES, CHARGES, WEIGHTS AND/OR MEASUREMENTS  
SUBJECT TO CORRECTION

PREPAID

COLLECT

FREIGHT COLLECT

TOTAL PREPAID

TOTAL COLLECT

RECEIVED BY CARRIER. The goods, or the containers, vans, trailers, pelletized units or other packages said to contain the good herein mentioned, in apparent outward good order and condition unless otherwise indicated to be transported and delivered to transhipped herein provided.

The receipt, custody, carriage delivery and trans shipping of the goods are subject of the terms appearing on the face and back hereof, as well as the provisions contained in the filed freight tariff.

In witness whereof the carrier by its agent has signed 3 bills of lading, all of the same tenor and date, one of which being accomplished, the others to stand void.

DATED AT 10/29/2005

THE JANEL GROUP OF HONG KONG LTD.

BY

AGENT FOR THE CARRIER

No. of Original B (s) / L

THREE (3)

10/29/2005

THE Janel GROUP

For and on behalf of  
THE JANEL GROUP OF HONG KONG LTD.

Authorized Signature(s)

## Attachment

VESSEL NAME ZIM CHINA  
VOYAGE NO. 28E  
PORT OF LOADING HONG KONG, HK  
PORT OF DISCHARGE NEW YORK, NY, US  
PLACE OF DELIVERY NEW YORK, NY, US

CONTINUATION PAGE  
No. HKGNVC500630

Marks and Nos.	No. of Containers or Packages, description of goods (please specify the appropriate form of packages)	Gross Weight (KGS)	Measurement (CBM)
----------------	--	-----------------------	----------------------

## SHIPPER'S LOAD, COUNT AND SEAL

J&D	632	1 X 20' SAID TO CONTAIN 632 CARTONS	
C/NO. 632	CARTONS	LARGE DISPOSABLE LIGHTER WITH 5 SOLID COLOR (456CTNS/9576.00KGS/19.00CBM)	11829.000KGS 24.000CBM
		SMALL DISPOSABLE LIGHTER WITH 5 SOLID COLOR (176CTNS/2253.00KGS/5.00CBM)	

UN NO.#1057

IMDG CLASS NO.#2.1

PAGE NO.2154

FLASH POINT#55

EMS : 2-13

"TRANSHIPMENT FROM SHENZHEN TO NEW  
YORK VIA HONG KONG"  
NO WOOD PACKAGING MATERIAL IS  
USED IN THE SHIPMENT

\* END OF ATTACHMENT \*

J1169

\*\*\*  
\* ARRIVAL NOTICE/INVOICE \*  
\*\*\*

----- Invoice To -----  
THE JANEL GROUP OF LA INC.  
460A HINDRY AVE  
INGLEWOOD, CA 90301

THE JANEL GROUP OF L.A., INC.  
460-A SOUTH HINDRY AVENUE  
INGLEWOOD, CA 90301

Phone: 310/670-7623 FAX#: 3106458516

INVOICE #: LAX596231100  
Date: 30 NOV 2005 Acct: JAGR03

----- Consign To -----  
NADER ENTERPRISES INC DBA J & D  
ENTERPRISES  
530 S DOCK STREET  
SHARON, PA 16146

----- Shipper -----  
SHUNDE HUANQIU LIGHTER CO.

Our Reference No.	Container Number	Out of Container Number
01LABB05903096001	GSLU 2015074	20FT

-----Marks----- Description Cargo-----  
DISPOSABLE LIGHTERS  
Pcs/Type: 632 PCS  
Weight: 11829.0 K  
CBM: .000

Vessel: ZIM CHINA Carrier: ZIM CONTAINER LINE  
Voyage/Flight: 28E Port Of Lading: HONG KONG  
Date Exported: 22 OCT 2005 Ctry Of Export: HONG KONG  
Utl Dest: NEW YORK/NEW JERSEY Port Of Unlading: NEW YORK

Master/House Bill#  
M: ZIMUHKG391931 E416 Location of Goods-Contact for Availability  
H: \* MAHER TERM BLDG 2180 CDS  
BAY AVE  
ELIZABETH, NJ, 07201

ETA/Arrival Free Time Expires IT Number IT Date IT Port  
01 DEC 2005

We will release our delivery order to  
you, your authorized representative  
or your Custom House Broker Against:

- Original Bill of Lading or Original Forwarders Certificate of Transport
- ☒ Your check for charges as per Attached
- Your certified Check for COD
- See Below

{ Charges on this Shipment }  
HANDLING/TRANSFER 55.00  
AMS FEE 35.00  
OCEAN FREIGHT 4885.00  
FOB CHARGES 884.00

Invoice Total USD 5859.00

Documents Enclosed

31170

Please Note: Failure or delay in taking possession and delivery within allotted free time will result in demurrage or possible general order storage charges if incurred will be for the account of the cargo owner. Vessel and arrival dates are subject to change. THE JANEL GROUP OF LOS ANGELES INC. declines any liability once the initial notification has been made.



# MUTUAL MARINE OFFICE, INC.

919 THIRD AVENUE - 10TH FLOOR, NEW YORK, N.Y. 10022

## SPECIAL MARINE POLICY

\$ US \$30,117.00 No. MM0066918  
This is to certify, that on 12/01/2005 MUTUAL MARINE OFFICE, INC.,  
as attorney-in-fact for NEW YORK MARINE AND GENERAL INSURANCE COMPANY  
(Hereafter referred to as "Underwriters")  
Insured, under and subject to conditions of Open Policy No. 29025MC505  
Made for Nader Enterprise  
and special conditions of the Policy below \$30,117.00  
thirty thousand one hundred seventeen and 00/100  
On New Hazardous Materials / Disposable Lighters Dollars  
Reference: 535562 Under Deck  
Valued at \$30,117.00  
Shipped on Board Zim China 28E Bill of Lading # ZIMUHKG391931 Sailing or B/L Date 12/01/2005  
At and from China via  
To U.S.A.

It is understood and agreed that in case of the loss the same is payable to Assured or Order.  
Coverage for shipments to/from Africa (excluding South Africa) ceases upon safe discharge from ocean vessel or safe arrival at airport.  
PERILS: Touching the adventures and perils which this company is contented to bear, and take upon itself, they are of the seas, fires, assailing thieves,  
jettisons, barratry of the Master and Mariners, and all other like perils, losses and misfortunes that have or shall come to the hurt, detriment or damage of  
the said goods and merchandise, or any part thereof, except as may be otherwise provided for herein or endorsed hereon.

AVERAGE TERMS AND CONDITIONS: ON Deck and Subject to an "On Deck" Bill of Lading - (which must be so declared by the Assured): Free of  
Particular Average unless caused by the vessel being stranded, sunk, burnt, on fire or in collision, but including jettison and/or washing overboard  
irrespective of percentage.

Except while subject to terms of an "On Deck" Bill of Lading: Against all risks of physical loss of or damage to the  
property insured from any external cause, irrespective of percentage, excluding, nevertheless, all risks of loss or damage excluded by the F.C. & S. (Free of  
Capture and Seizure) warranty and Strikes, Riots and Civil Commotions Warranty.

Insured 'All Risk' Subject to full compliance with ADR, RID, IATA, IMDG for assigned Class. Further excluding loss or damage caused by  
collapsing of drums and/or pails.

Not valid unless countersigned by an authorized repre-  
sentative of the Assured or Mutual Marine Office, Inc.

Countersigned by .....

The Clauses on the Reverse Side of this Policy are made a part of this Policy.



Mutual Marine Office, Inc.  
Attorney-in-fact for Underwriters Designated

THIS POLICY ISSUED IN DUPLICATE ONE BEING ACCOMPLISHED THE OTHER TO STAND VOID

The following Warranties shall be paramount and shall not be modified or superseded by any other provision included herein or stamped or endorsed hereon unless such other provision refers specifically to the risks excluded by these warranties and expressly assumes the said risks:-

Notwithstanding anything herein contained to the contrary, this insurance is warranted free from capture, seizure, arrest, restraint, detention, confiscation, preemption, requisition or nationalization, and the consequences thereof or any attempt thereat whether in time of peace or war, from all loss, damage or expense caused by any weapon of war employing atomic or nuclear fission and/or fusion or other reaction or radioactive force or matter or by any mine or torpedo, also warranted free from all consequences of hostilities or warlike operations (whether there by a declaration of war or not), but this warranty shall not exclude collision or contact with aircraft, rockets or similar missiles or with any fixed or floating object (other than a mine or torpedo), stranding, heavy weather, fire or explosion unless caused directly (and independently of the nature of the voyage or service which the vessel concerned or, in the case of a collision, any other vessel involved therein, is performing) by a hostile act by or against a belligerent power, and for the purposes of this warranty "power" included any authority maintaining naval, military or air forces in association with a power.

Further warranted free from the consequences of civil war, revolution, rebellion, insurrection, or civil strife arising therefrom, or piracy.

Warranted free of loss or damage caused by or resulting from strikes, lockouts, labor disturbances, riots, civil commotions or the acts of any person or persons taking part in any such occurrence or disorder.

The following clauses are made a part of this policy.

Warranted by the Assured that the interest insured under this certificate shall be loaded under deck (i.e. below main deck) unless otherwise specifically agreed in writing hereon.

Unless otherwise provided herein, underwriters shall not be liable for leakage of molasses or other liquids, or for breakage of merchandise (neither of which shall be treated as particular average within the meaning of any franchise in this Policy or any rider thereon) unless occasioned by stranding or collision with another vessel.

Warranted by the Assured free from damage or injury from dampness, change of flavor, or decay or from being spotted, discolored, musty or moldy, unless caused by actual contact of sea water with the articles damaged, occasioned by sea perils.

Warranted free of claim for loss, damage or expense in consequence of any prohibition, restriction or embargo of or by any Government or of any violation or attempted violation thereof.

This insurance attaches from the time the goods leave the Warehouse and/or Store at the place named in the policy for the commencement of the transit and continues during the ordinary course of transit; including customary transshipment, if any, until the goods are discharged overseas from the overseas vessel at the final port. Thereafter the insurance continues whilst the goods are in transit and/or awaiting transit until delivered to final warehouse at the destination named in the policy or until the expiry of 15 days (or 30 days if the destination to which the goods are insured is outside the limits of the port), whichever shall first occur. The time limits referred to above to be reckoned from midnight of the day on which the discharge overseas of the goods hereby insured from the overseas vessel is completed. Held covered at a premium to be arranged in the event of transshipment, if any, other than as above and/or in the event of delay in excess of the above time limits arising from circumstances beyond the control of the Assured.

NOTE: IT IS NECESSARY FOR THE ASSURED TO GIVE PROMPT NOTICE TO UNDERWRITERS WHEN HE BECOMES AWARE OF AN EVENT FOR WHICH HE IS "HELD COVERED" UNDER THIS POLICY AND THE RIGHT TO SUCH COVER IS DEPENDENT ON COMPLIANCE WITH THIS OBLIGATION.

In case of any loss or misfortune, it shall be lawful and necessary to and for the Assured, his or their factors, servants and assigns, to sue, labor and travel for, in and about the defense, safe-guard and recovery of the said goods and merchandise, or any part thereof, without prejudice to this insurance; nor shall the acts of the Assured or Assurers, in recovering, saving and preserving the property insured, in case of disaster, be considered a waiver or an acceptance of an abandonment; to the charges whereof, the said company will contribute according to the rate and quantity of the sum hereby insured.

Where goods are shipped under a bill of lading containing the so-called "Both-to-Blame Collision" Clause underwriters agree as to all losses covered by this insurance, to indemnify the Assured for any amount (up to the amount insured) which the Assured may be legally bound to pay to the shipowners under such clause. In the event such liability is asserted the Assured agrees to notify underwriters who shall have the right, at its own cost and expense, to defend the Assured against such claims.

This insurance is subject to the following current American Institute Clauses:

Amended F.C. & S. Warranty  
Marine Extension Clauses (April 1943)  
S.R. & C.C. Endorsement  
War Risk Insurance

Craft, etc. (April 1947)  
Bill of Lading, etc. (April 1947)  
Deviation (April 1947)  
General Average (1947)

and when goods so destined, to the following  
60 days South American Endorsement

IT IS A CONDITION OF THIS INSURANCE that any loss of or damage to the interest hereby insured must be promptly reported to the representative of the American Institute of Marine Underwriters (or to Lloyd's Agent if nearer to such port or place) and his approval obtained on all proofs of loss and bills of expense.

ALL CLAIMS HEREUNDER shall be submitted for approval to, and be adjusted by, Mutual Marine Office, Inc., and upon authentication, will be paid at the CURRENT RATES OF EXCHANGE.

CLAIMS TO BE ADJUSTED according to the usages of Lloyd's London, but subject to the condition of the Policy and Contract of Insurance.

IT IS A CONDITION OF THIS INSURANCE that no suit or action for the recovery of any claim arising under this Policy shall be maintainable in any Court, unless such suit or action shall have been commenced within two years from the date of the happening of the loss out of which the said claim arose; provided, however, that if, by the laws of the State within which this Policy is issued, such limitation is invalid, then any such claim shall be void unless action is commenced within the shortest limit of time permitted by the laws of such State of be fixed herein.

NOTICE: TO CONFORM WITH the Revenue Laws of Great Britain, in order to collect a claim under this Certificate, it must be stamped within ten days after its receipt in the United Kingdom.

IMPORTANT NOTICE - Any apparent loss or damage or irregularity of a shipment should be noted on receipt given the carrier, and preliminary claim should be filed with them in writing immediately. When survey is held to ascertain loss or damage the carrier should be given the opportunity of being represented and claim for the actual loss must be filed against the carrier in writing. Copies of notation on receipts and correspondence in connection with claim against carrier must form part of proof of loss under this policy.

#### SETTLING AGENTS

NOTICE TO THESE ASSURERS in accordance with provisions of this policy may be given to the nearest Settling Agent designated below or to Mutual Marine Office, Inc., 913 Third Avenue - 10th Floor, N.Y., N.Y. 10022, U.S.A. If there is no agent of this company in the vicinity, apply for survey of loss, or damage to the nearest correspondent of the American Institute of Marine Underwriters or Lloyd's Agent.

LONDON .....	American Foreign Ins. Ass'n	RIO DE JANEIRO .....	A.F.I.A. do Brasil (Repr. E. Adm.)
ROME .....	American Foreign Ins. Ass'n S.A.I.	TOKYO .....	A.F.I.A. Finance Corp.

51172

# PICK UP/DELIVERY ORDER

Date: 12/02/05 Page: 1  
Our Ref#: 01LA0105535562000-01

THE JANEL GROUP OF L.A., INC.  
460-A SOUTH HINDRY AVENUE  
INGLEWOOD, CA 90301

3106707623

As Agents For: NADER ENTERPRISES INC DBA J!

OPS DEPT.

Importing Carrier ! Vyg/Flt ! From Port/Origin Airport  
ZIM CONTAINER LINE ! 28E ! NEW YORK, NY  
ZIM CHINA ! !

Arrival Date ! Free Time Exp. ! Location MAHER TERM BLDG 2180 CDS  
12/01/05 ! 0/00/00 ! BAY AVE  
! ELIZABETH, NJ 07201

Entry Number ! Customer Reference # ! BL or AWB Number ! HAWB Number  
220 1035238 7 ! ! ZIMUHKG391931

Trucking Company P#7329358400  
INTERMODAL MANAGEMENT SYSTEM P#7329359555  
170 PATTERSON AVENUE  
SHREWSBURY NJ 07702

is authorized to  
pick up the merchandise indicated below:

\*\*\*\*\* Deliver by 0/00/00 To \*\*\*\*\*

EAST END EXPEDITING  
3300 VETERANS HIGHWAY  
BOHEMIA, NY 11716

PHN (631)471-0000

Packages ! Weight  
632 CTNS ! 11829 K!  
26078 L!

Article Descriptions / Container Nos. / Special Marks & Nos. / Exceptions

U.S. Customs cleared 12/02/05.  
DISPOSABLE LIGHTERS.  
Container numbers:  
GSLU2015074 632 CTNS Kg 11829 20FT, FCL

\*\*\*\*\*UN NO. 1057 - CLASS 2.1 - FLASHPOINT 55 - EMS#2-13\*\*\*\*\*

\*\*\*\*\*  
PLS CONFIRM AVAILABILITY W/PIER PRIOR TO P/U. IF ANY PROBLEM  
NOTIFY THE JANEL GROUP IMMEDIATELY.  
FAILURE OF CARRIER TO NOTIFY OUR OFFICE OF CARGO BEING  
DETAINED AT TERMINAL WILL RESULT IN CARRIER BEING  
RESPONSIBLE FOR ALL DEMURRAGE/STORAGE CHARGES BEING INCURRED  
\*\*\*\*\*

RIGHT CHARGES > PREPAID

Received in good order  
Date: Time:

Per: ADDIE GRILLO Ext# 3004

By:

51173

ZIM LINES  
5801 LAKE WRIGHT DRIVE  
NORFOLK, VA 23502

# ARRIVAL NOTICE

\*\*\*\*\*  
ZIM HAS ENHANCED IT'S WEB SITE TO PROVIDE YOU WITH UP-TO-DATE STATUS AND  
TRACKING INFORMATION. GO TO WWW.ZIM.CO.IL, CHOOSE TRACING THEN U.S. STATUS.  
\*\*\*\*\*

Vessel : ZIM CHINA 28/E  
Bill of lading : ZIMUHKG391931  
Load port : HONG KONG  
Load date : 11/05/2005  
Discharge port : NEW YORK  
Discharge date : 12/01/2005 ( Estimated )  
Manifest destination : NEW YORK  
Carrier destination : MAHER TERMINAL (973-376-7621)  
Shipper : THE JANEL GROUP OF HONG KONG LTD.  
Consignee : THE JANEL GROUP OF LOS ANGELES, INC  
Notify : THE JANEL GROUP OF LOS ANGELES, INC  
Type of delivery : HOUSE TO HOUSE  
Total prepaid : 4430.36  
Total due : 0.00  
Please call for information.

House B/l's : ZIMUHKG960010412  
Total containers : 1  
Total weight (LBS) : 26078  
Total packages : 632

Container #	Size	Type	Weight (Lbs)	Pkgs
1. GSLU2015074	20	DV	26078	632 CTN

Cargo description :  
456 CTNS LARGE DISPOSABLE LIGHTER WITH 5 SOLID  
COLOR 176 CTNS SMALL DISPOSABLE  
LIGHTER WITH 5 SOLID COLOR UN NO.#1057  
IMDG CLASS NO.#2.1 PAGE NO.2154 FLASH POINT#55 EMS: 2-13  
"TRANSHIPMENT FROM SHENZHEN TO NEW YORK VIA HONG KONG"

Effective May 1,2005 Free time for all containers will be 4 days instead  
of 5 at port of discharge. All reefer containers will remain at 2 days free  
time at port of discharge.

Zim's demurrage rates at port of discharge are as follows :  
All types of equipment excluding reefers 1-4 days \$100.00 a day per container.  
5 days and over \$140.00 a day per container, 10 days and after \$295.00.  
Reefer rates 1-3 days are \$300.00 a day per container, 4 days and after \$460.00  
per day per container.

Contact name : Customer Service  
Telephone number : 866-744-7046  
Fax number : 866-696-3583  
E-mail : zimimp@us.zim.com

51174



ZIM-American Israeli Shipping Co., Inc.

JANEL GROUP OF

Fax : 310-258-8556

ZIM LINES  
5801 LAKE WRIGHT DRIVE  
NORFOLK, VA 23502

## ARRIVAL NOTICE

=====

\*\*\*\*\*  
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\*\*\*\*\*

Vessel : ZIM CHINA 28/E  
Bill of lading : ZIMUHKG391931  
Load port : HONG KONG  
Load date : 11/05/2005  
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Discharge date : 11/29/2005 ( Estimated )  
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Notify : THE JANEL GROUP OF LOS ANGELES, INC  
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Please call for information.

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## Cargo description :

456 CTNS LARGE DISPOSABLE LIGHTER WITH 5 SOLID  
COLOR 176 CTNS SMALL DISPOSABLE  
LIGHTER WITH 5 SOLID COLOR UN NO.#1057  
IMDG CLASS NO.#2.1 PAGE NO.2154 FLASH POINT#55 EMS: 2-13  
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1 types of equipment excluding reefers 1-4 days \$100.00 a day per container.  
5 days and over \$140.00 a day per container, 10 days and after \$295.00.  
Reefer rates 1-3 days are \$300.00 a day per container, 4 days and after \$460.00 per day per container.

Contact name : Customer Service

31175

Telephone number : 866-744-7046  
Fax number : 866-696-3583  
E-mail : zimimp@us.zim.com

\* IN ORDER TO SERVICE YOU BETTER, KINDLY PROVIDE US WITH YOUR E-MAIL ADDRESS \*

J1176

# THE JANDEL GROUP OF HONG KONG LIMITED

## Pre-Alert

Job No.	JJG05HK6100070
Vessel Name:	ZIM CHINA
Voyage:	28E
Destination:	NEW YORK
ETD HKG:	29-Oct
ETA NYC:	29-Nov
Container Number:	6SLU2015074
Seal Number:	353842
Co-loader:	ZIM-AMERICAN ISRAELI SHIPPING CO., LTD. TEL : 718-313-1950 FAX : 718-313-1939
Co-loader B/L No.:	ZIMUHKG391931

House Bill of Lading#	Shipper	Consignee	No. of Pkgs	P.O. No	Measurement (cbm)	Weight (kg)
HKGNYC500630	SHUNDE HUANGJIU LIGHTER	J & D ENTERPRISES	632		24.00	11829.00
	MANU., CO., LTD.					

\*\* Attached please find copies of House Bill of Lading & Co-loader Bill of Lading for your reference.

51177





Dr/Account #		CONSIGNEE		536049
		J&D Enterprises		Entry #
				903248-1
SHIP CO.	IMPORT DATE	IT. #	CONTAINER NO.	
Zim	1-17-06		UES42253747	
OR CARRIER	B/L NO.	LOCATION	COLLECT CHGS.	
	HKG393403	E4116		
	HBL #			

720

80

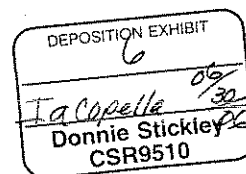
LFD  
1/24

~~FCOSTER~~  
~~ptw Rudy~~

Maria @ AZ/ny  
973 5891665

536049

51073





ZIM-American Israeli Shipping Co., Inc.

JANEL GROUP OF

Fax : 310-258-8556

ZIM LINES  
5801 LAKE WRIGHT DRIVE  
NORFOLK, VA 23502

ARRIVAL NOTICE

=====

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TRACKING INFORMATION. GO TO WWW.ZIM.CO.IL, CHOOSE TRACING THEN U.S. STATUS.  
\*\*\*\*\*

Vessel : ZIM BARCELONA 7/E  
Bill of lading : ZIMUHKG393463  
Load port : HONG KONG  
Load date : 12/24/2005  
Discharge port : NEW YORK  
Discharge date : 01/17/2006 (Estimated)  
Manifest destination : NEW YORK  
Carrier destination : MAHER TERMINAL (973-376-7621)  
Shipper : THE JANEL GROUP OF HONG KONG LTD.  
Consignee : THE JANEL GROUP OF LOS ANGELES, INC  
Notify : THE JANEL GROUP OF LOS ANGELES, INC  
Type of delivery : HOUSE TO HOUSE  
Total prepaid : 3905.36

Total due : 0.00  
Please call for information.

House B/l's : ZIMUHKG960010726  
Total containers : 1  
Total weight (LBS) : 33334  
Total packages : 720

1/16  
Go date  
2/2

LFD

15 days  
from A/D

Container #	Size	Type	Weight (Lbs)	Pkgs
1. UESU2253747	20	DV	33334	720 CTN

Cargo description :

ONE TIME PLASTIC LIGHTER UN NO.#1057 CLASS NO.#2.1 FLASH POINT#55  
EMS#2-13 "TRANSHIPMENT FROM SHENZHEN TO NEW YORK VIA HONG KONG."  
"NO WOOD PACKAGING MATERIAL IS USED IN THE SHIPMENT."

Effective May 1, 2005 Free time for all containers will be 4 days instead  
of 5 at port of discharge. All reefer containers will remain at 2 days free  
time at port of discharge.

Zim's demurrage rates at port of discharge are as follows :

All types of equipment excluding reefers 1-4 days \$100.00 a day per container.  
5 days and over \$140.00 a day per container, 10 days and after \$295.00.  
Reefer rates 1-3 days are \$300.00 a day per container, 4 days and after \$460.00  
a day per container.

Contact name : Customer Service  
Telephone number : 866-744-7046  
Fax number : 866-696-3583

51077

**BILL OF LADING**



**ZIM INTEGRATED SHIPPING SERVICES LTD**



**ZIM CONTAINER SERVICE**

SHIPPER/EXPORTER (NAME & ADDRESS) THE JANEL GROUP OF HONG KONG LTD. ROOM 1301-02, AUSTIN TOWER, 22-26 AUSTIN AVENUE, TSINSHATSUI, HONG KONG		BOOKING No. HKKK6/USNYC	BILL OF LADING No. ZIMUNK6393463
CONSIGNEE (NAME & ADDRESS) THE JANEL GROUP OF LOS ANGELES, INC. 4606 HINDRY AVENUE INGLEWOOD, CA 90301 U.S.A.		EXPORT REFERENCES HKG1370591 *PAYMENT OF FREIGHT AND CHARGES AS PER THE TERMS AND CONDITIONS OF ZIM'S BILL OF LADING CLAUSE NUMBER 19.	
(B/L NOT NEGOTIABLE UNLESS CONSIGNED TO ORDER)		FORWARDING AGENT F.M.C. No.	
NOTIFY (NAME & ADDRESS) THE JANEL GROUP OF LOS ANGELES, INC. 4606 HINDRY AVENUE INGLEWOOD, CA 90301 U.S.A.		POINT AND COUNTRY OF ORIGIN (FOR MERCHANT'S REFERENCE ONLY)	
REMARKS/EXPORT OR OTHER INSTRUCTIONS		FURTHER ROUTING (AT MERCHANT'S EXPENSE, RISK AND RESPONSIBILITY)	
INITIAL CARRIAGE BY (MODE) ZBY-7E	PLACE OF RECEIPT OF GOODS * (IF CONTRACTED FOR)		
LOADING VESSEL * ZIM BARCELONA	VOY. 7/E	PORT OF LOADING * HONG KONG	
PORT OF DESTINATION * NEW YORK (NY)	FINAL DESTINATION * (IF CONTRACTED FOR)		

\*SHIPPER'S LOAD STORAGE & COUNT\* PARTICULARS AS FURNISHED BY SHIPPER

MKS & NOS./CONT.NOS.	DESCRIPTION OF GOODS	WEIGHTS	MEASUREMENT
CH/CV UESU2253747 20'XDV 360352 J & B C/NO.720 ZIM HOUSE B/L# ZIMUNK6393463	ONE TIME PLASTIC LIGHTER UN NO.#1057 CLASS NO.#2.1 FLASH POINT#55 EHS#2-13 "TRANSHIPMENT FROM SHENZHEN TO NEW YORK VIA HONG KONG." "NO WOOD PACKAGING MATERIAL IS USED IN THE SHIPMENT."	720 CTN 15120.00	30.000
TOTAL: SEVEN HUNDRED TWENTY CARTONS ONLY		TOTAL 15120.00	30.000

DETAILS	PER	RATE	AMOUNT	PREPAID	COLLECT
D.G. CARGO INCD CL.=2.1 UN NO=1057 24HR EMERGENCY TELEPHONE NO: 1-724-342-7978 AD VALOREM FREIGHT				PER AS PER MANIFEST	

MERCHANT'S DECLARED VALUE OF GOODS: If Merchant enters a value, Carrier's "package" limitation of liability shall not apply and ad valorem freight will be charged (See Clause 23)	TOTAL
NOTE: Received in apparent good order and condition, unless otherwise stated herein, for shipment on board the means of transportation (vessel, truck, rail or air) as named herein, the goods or packages or containers said to contain goods specified herein for carriage from the port of loading named herein or place of receipt of goods as named herein, to a voyage as described and agreed by this Bill of Lading and discharge at the port of destination or final destination named herein, if contracted for such carriage discharge or delivery being always subject to the terms, exceptions, limitations, conditions and liberties hereinafter agreed.	IN WITNESS whereof the Master or Agent of the said vessel has signed the number of original Bills of Lading stated below. As of this tenor and date, if this Bill of Lading is consigned to order, one shall be surrendered before delivery and the others to stand void.
Weight, measure, marks, numbers, quality, contents and value as declared by Shipper but unknown to the Carrier.	FREIGHT PAYABLE AT HONG KONG
No. OF ORIGINAL B/L ISSUED (3) THREE	PLACE AND DATE OF ISSUE HONG KONG VALIDATED ON BOARD 16/12/2005

The Merchant's attention is drawn to the fact that the terms of the Bill of Lading are continued on reverse side hereof and include limitations of liability in respect of loss or damage to the goods and delay. The package limitation mentioned in Clause 23 will not be applicable in the event that contents are carefully declared, itemised, valued by the Merchant prior to loading and Ad Valorem Freight is paid or contracted for. Goods carried in containers are carried in accordance with and subject to Carrier's container relay service (see Cl. 1 overleaf) and Carrier's Container Rules and Tariffs (see Clauses 10, 11, 12 & 19 overleaf).

SUN HING AGENCIES LIMITED AS  
AGENTS FOR ZIM INTEGRATED SHIPPING  
SERVICES LTD., (AS CARRIER)

IN VIEW OF THE DANGER OF CONFISCATION, WARRANTEED VESSEL, NOT TO CALL AT PORTS AND TO ENTER THE TERRITORIAL WATERS OF ANY  
ARAB COUNTRIES BELONGING TO THE STATE OF ISRAEL AND/OR ACCIDENTS SUPPORTING THE ARAB BOYCOTT, PRIOR TO UNLOADING AT PORT OF  
DESTINATION UNLESS IN BUSINESS ON SUBJECT OF VOICE MAKING.

J1078

**ZIM INTEGRATED SHIPPING SERVICES LTD.**

Shipper (Name, address &amp; telephone number) CFR 49.172.201(b)

SHUNDE HUANQIU LIGHTER MANU., CO., LTD.  
5 TIANHE INDUSTRIAL BASE, RONGBIAN  
MANAGEMENT AREA, GUZHOU TOWN, SHUNDE,  
GUANGDONG, CHINA.  
TEL: 86-757-28383166 FAX: 86-757-28302983

**Hazardous Materials Shipping Information Form**  
Comignee (Name, address & telephone number)

JED ENTERPRISES  
530 SOUTH DOCK STREET  
SHARON, PA 16416, USA  
TEL: 724-342-7978 FAX: 724-342-7969

Bill of lading no.	Vessel, Voyage no.	Container number	Size & type	DOT placard requirement 49 CFR § 172.504 Tables 1 & 2
	ZIM BARCELONA V. 7R		20' GP	
Port of loading HONG KONG	Port of discharge NEW YORK	Final destination NEW YORK	Routing	

**DESCRIPTION OF HAZARDOUS MATERIAL 49 CFR § 172.202**

Hazardous materials descriptions and proper shipping names (in CAPITAL letters) 49 CFR § 172.101 & 172.102	Recognized chemical name (For pesticides show ISO approved Name) 49 CFR § 172.202(d) OPTIONAL	Hazard class or Division (2)	UN Number or NA Identification Number (3)	Packing Group (4)	Quantity & type of package(s) (Volume or mass) (5)	Label(s) required (if not accepted) (6)
ONE TIME PLASTIC LIGHTER	ONE TIME PLASTIC LIGHTER	2.1	1057			

**Shipper's Certification (49 CFR § 172.204(a)(1))** "This is to certify that the above named materials are properly classified, described, packaged, marked and labeled, and are in proper condition for transportation according to the applicable regulations of the Department of Transportation."

Name/status, company/organization of signatory 49 CFR § 172.204(1)

**IMO - IMDG Container packing certification:**

- 12.3.7 Those responsible for the packing of the dangerous goods into a container should provide a "container packing certificate" certifying that this has been properly carried out embodying the following provisions:\*
- The container was clean, dry and apparently fit to receive the goods.
  - If the consignments include goods of class 1, except division 1.4, the container is structurally serviceable in conformity with section 12 of the introduction to class 1 of the IMDG Code.
  - ~~...~~ dangerous goods have been packed into the container, unless approved by the competent authority concerned in accordance with 12.2.1.
  - All packages have been properly packed in the container and secured.
- \* See also MSC/Cir.506/Rev.1 of 10 January 1990 on container packing certificates and vehicle packing declaration (See Supplement to this Code).

Place &amp; date

Signature of signatory 49 CFR § 172.204(1)(2)

Prepared by/Date 49 CFR § 107.333

Received by/Date 49 CFR § 107.333

OPERATIONS VESSEL FILE COPY

☐ TRUCKER COPY☐ TERMINAL COPY☐ RAILROAD COPY

24 HOUR EMERGENCY CONTACT TELEPHONE NUMBER:

FADI SOLMAZ/MOBILE NO. 724-342-7978



Other include International access code & local area code for direct dialing from USA: 49 CFR § 172.201(d) & § 172.604(a)(3)

18015

## EXHIBIT C

1 UNITED STATES DISTRICT COURT  
2 FOR THE EASTERN DISTRICT OF MICHIGAN  
3 CASE NO. 2:06-CV-10267  
4  
5

6 BIC CORPORATION )

7 Plaintiff )

DEPOSITION

8 VS. )

OF

9 CAPITAL SALES COMPANY, SAM )  
10 HADDAD, NADER ENTERPRISES, INC., )  
11 RAMI NADER and FADI ZAHARN, )  
12 Individually and Doing Business )  
13 as J & D Enterprises, JOHN DOE )  
14 COMPANY and JOHN DOES 1-100 )

FADI ZAHARN

15 Defendants )  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

DEPOSITION taken before me, Debra M. Moore, a Notary Public within and for the State of Ohio, on the 10th Day of February, 2006, pursuant to Notice and at the time and place therein specified, to be used pursuant to the Rules of Civil Procedure or by agreement of counsel in the aforesaid cause of action, pending in the United States District Court for the Eastern District of Michigan.

## APPEARANCES

On Behalf of Plaintiff:

Thomas M. Peters, Attorney at Law  
Vandever, Garzia  
1450 Long Lake Road, Suite 100  
Troy, MI 28098-6330

On Behalf of Defendants Fadi Zaharn, Rami  
Nader, J & D Enterprises and Nader  
Enterprises:

Neal G. Atway, Attorney at Law  
Atway & Cochran, LLC  
19 East Front Street  
Youngstown, OH 44503

Also Present:

Mr. Rami Nader

## INDEX

CROSS EXAMINATION BY MR. PETERS - PAGE 5

OBJECTIONS AND MOTIONS: NONE

PLAINTIFF'S EXHIBITS INTRODUCED:

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EXHIBIT 6 - PAGE 16

EXHIBIT 7 - PAGE 26

EXHIBIT 8 - PAGE 34

EXHIBIT 9 - PAGE 34

EXHIBIT 10 - PAGE 34

EXHIBIT 11 - PAGE 45

DEFENDANT'S EXHIBITS INTRODUCED: NONE



## STIPULATIONS

It is stipulated and agreed by and between counsel for the parties hereto that the deposition may be taken at this time, 12:00 p.m., February 10, 2006, in the offices of Atway & Cochran, LLC, 19 East Front Street, Youngstown, Ohio.

It is further stipulated and agreed by and between counsel that the deposition may be taken in shorthand by Debra M. Moore, a Notary Public within and for the State of Ohio, and may be by her transcribed with the use of computer-assisted transcription; that the witness's signature to the finished transcript of his\her deposition may be and is hereby waived by agreement of the parties; and that the deposition may be thereupon used on behalf of the parties in the aforesaid cause of action as fully and to the same extent as if written in the presence of the witness and subscribed by the witness in the presence of the Notary Public.

1 WHEREUPON,  
2 FADI ZAHARN,  
3 of lawful age, being by me first duly  
4 sworn to testify the truth, the whole  
5 truth, and nothing but the truth, as  
6 hereinafter certified, deposes and  
7 says as follows:

8 MR. PETERS: Let the record reflect  
9 that this is the deposition of Fadi Zaharn, being taken  
10 pursuant to notice served upon the parties, and may be  
11 used for those purposes as set forth by the Federal Rules  
12 of Civil Procedure.

13 Mr. Skladd, who is the attorney for Mr. Haddad and  
14 Capital Sales, asked me to -- I'm looking at this little  
15 faxed letter that he gave me -- said that he would not be  
16 here at the deposition. Asked me to state that content of  
17 the dep is subject to cross examination by Mr. Haddad's  
18 attorney if noticed up and in conformity with the Federal  
19 Rules of Civil Procedure. And so I've read it for the  
20 thing, but that's it.

21 CROSS EXAMINATION:

22 By Mr. Peters

23 Q Mr. Zaharn, my name is Tom Peters, and  
24 I'm an attorney, and I represent the Bic Corporation. I'm  
25 going to be asking you a few questions about some

1 documents that you voluntarily provided to me. If at any  
2 point in time you don't understand my question, you just  
3 tell me that you don't, and I'll try to figure out a way  
4 that maybe we can communicate on the same level; okay?

5 A Okay.

6 Q I don't hold myself out as an expert in  
7 your business, and so I may be using terms that aren't  
8 right or something like this, and all you have to do is  
9 tell me that; okay? The first thing I'd like to do is if  
10 you could tell me -- state your full name for the record?

11 A Fadi, F-A-D-I, Zaharn, Z-A-H-A-R-N.

12 Q And where do you live?

13 A I live on 1632 Bluebell Trail, Boardman,  
14 Ohio, 44514.

15 Q And you're here today because I had  
16 noticed up the deposition of what I think is maybe a  
17 partner of yours, Mr. Nader. Can you tell me what your  
18 involvement is with Nader Enterprises?

19 A I'm an officer with Nader Enterprises.

20 Q Okay. And who are the other officers?

21 A Rami Nader and Adnan Salloum.

22 Q How do you spell that?

23 A Salloum, S-A-L-L-O-U-M.

24 Q And I've done a little bit of research  
25 under the Ohio corporate thing. It's my understanding

1 that Nader Enterprises is an Ohio corporation?

2 A Correct.

3 Q And your principal place of business is  
4 530 South Dock Street in Sharon, Pennsylvania; is that  
5 correct?

6 A Correct.

7 Q Do you have any other offices here in  
8 Ohio?

9 A No.

10 Q In some of the documents that you  
11 provided to me, there's an indication of a sale of some of  
12 the lighters that we're going to be talking about to J & D  
13 Enterprises. Can you tell me whether or not you or Nader  
14 Enterprises has filed an assumed name to operate under  
15 J & D Enterprises?

16 A J & D Enterprises is a different  
17 corporation than Nader Enterprises. What we do is since  
18 we decided we're going to start doing business with China,  
19 we set up a separate corporation, which is J & D  
20 Enterprises. I'm the only officer.

21 Q You're the only officer?

22 A Correct. And all the import from China  
23 is really under J & D Enterprises. We're switching it to  
24 100 percent J & D Enterprises as of this year, and J & D  
25 Enterprises will be selling any product we get from China,

1 plus we are involved with a couple other items that we are  
2 dealing with. It's going to be under J & D Enterprises,  
3 separate from Nader Enterprises.

4 Q That's fine. And my questions today  
5 will have nothing to do with the other products that you  
6 may be dealing with. I'm just here relative to the  
7 lighters that I'm going to be talking about from that  
8 standpoint. Is J & D Enterprises also an Ohio  
9 corporation?

10 A No, it's a Pennsylvania corporation.

11 Q And its principal place of business is  
12 also 530 South Dock Street in Sharon, Pennsylvania?

13 A Actually, it's my home address, but we  
14 listed that for the shipping.

15 Q You list the 530 South Dock Street as a  
16 shipping address?

17 A Correct.

18 Q But the corporate address is your home  
19 address that you've already given us?

20 A Correct.

21 Q And as I understand it, you're the only  
22 officer of that corporation?

23 A Correct.

24 Q Let me -- if I can, what I'm going to  
25 have you do is identify some of the documents that you've

1 given to me so that we can at least formally put them --  
2 you've voluntarily given me these, but I'm going to show  
3 you what's been marked as Plaintiff's Deposition Exhibit  
4 No. 1, which has already -- there's 12 documents contained  
5 within the Exhibit No. 1, Mr. Zaharn. Could you please  
6 identify each one of those documents within Plaintiff's  
7 Exhibit No. 1? Why don't you start right at the top. It  
8 might be the easiest way to do it.

9 A Well, this is the bill from the shipping  
10 company, the broker we're using out of Los Angeles, the  
11 Janel Group.

12 Q Janel is J-A-N-E-L?

13 A Correct.

14 Q And that's the document that has their  
15 name in large print up at the top of the page; correct?

16 A Correct. That's the bill we pay for the  
17 shipping from China to here, including customs and  
18 everything, insurance they charge us.

19 Q Okay.

20 A It lists the details.

21 Q Does that indicate how many cases of the  
22 lighters you purchased?

23 A Correct; it says 632 right here.

24 Q 632 cases? Okay. And just for right  
25 now, why don't you identify, if you can, the other

1 documents contained within that group.

2 A Other one is a commercial invoice from  
3 the broker we use in China. We have a broker in China.  
4 Basically he's the translator when I go to China.

5 Q Okay.

6 A They translate for us, and they're the  
7 one who billed us from China for the product.

8 Q And who would be that broker in China  
9 that's listed on that page?

10 A It's Asiapac Development, Limited.

11 Q Asiapac Development, Limited; correct?

12 A Correct.

13 Q Okay. What's the next document?

14 A I've never looked at these. What I  
15 faxed you is one bill. When I get a bill from the Janel  
16 Group, it comes with all these documents on it, and I  
17 honestly -- the only thing I look at is the price, and I  
18 send them a check for it, and I never look at the --

19 Q The third piece of paper that we're  
20 talking about is the one that has up at the top Department  
21 of the Treasury, United States Customs Service; correct?

22 A Yeah.

23 Q And apparently it's addressed to the  
24 Janel Group of LA, Inc.?

25 A Correct.

- 1 A Correct.
- 2 Q So there's about 34 cases or so. Let me  
3 ask you, do you know whether or not at your Dock Street  
4 location or at any other location, does Nader Enterprises  
5 or J & D Enterprises still have any of these lighters  
6 left, to your knowledge?
- 7 A Not a single piece.
- 8 Q Not a single piece, okay.
- 9 A The last thing I had at the warehouse  
10 was what I shipped to Capital Sales, which was the 47  
11 cases and the 24 cases. That's why they were odd numbers.  
12 That's what I shipped
- 13 Q Forty-seven and 24. When was that  
14 shipment?
- 15 A One time. You have a copy of that  
16 because you have it in your documents.
- 17 Q Oh, there were two sales to Capital  
18 Sales; right?
- 19 A Correct.
- 20 Q You're talking about the second sale?
- 21 A Correct. That's the last thing I had in  
22 the warehouse, and I shipped them everything I had.
- 23 Q So at least everything -- the last of  
24 what you had is part of the ones that I have separated and  
25 segregated at Capital Sales; correct?



## EXHIBIT D

NADER ENTERPRISES INC

530 S. DOCK ST  
SHARON, PA 16146  
PHONE#1-724-342-7978  
FAX #1-724-342-7969

Invoice

Date	Invoice #
12/16/2005	5234

Bill To
CAPITAL SALES 1471 E 9 MILE RD HAZEL PARK, MI 48030

Terms	Due Date	Ship Date	Ship Via
	12/16/2005	12/16/2005	EAST END

Description	Qty	Rate	Amount
210CSJ&D LARGE 50CT LIGHTER	✓ 210000 = 4,200	16800.00 8.50	35,700.00
60CSJ&D MINI LIGHTER 50CT	✓ 60000 = 1,200	4200.00 8.00	9,600.00
		<u>210000</u>	
WRONG PRICE CHARGED PER F&D1			
PAID DEC 28 2005 CHECK # 17052			
YOU ARE RESPONSIBLE FOR PAYING YOUR LOCAL AND STATE TAXES IN FULL			Total \$45,300.00

210000.00

# RECEIVING PACKING LIST

# BUILDING #1

VENDOR: NADER ANLEPR DATE: 12-20-05

SAIFA

[illegible]

# SeaCoast

P.O. Box 74 • Mastic, NY 11950  
 300 Vets Memorial Highway • Bohemia, NY 11716  
 631.471.0000 • FAX 631.471.0088

PRO # *(Signature)*

SHIPPER		CONSIGNEE		SHIPMENT DESTINATION	
COMPANY NAME <i>Woodco</i>		COMPANY NAME <i>Capital Sales</i>		DATE <i>12-19-05</i>	
ADDRESS <i>538 S. Decatur</i>		ADDRESS <i>1471 E. 9 miles Rd</i>			
CITY & STATE <i>Sharon PA</i>		CITY & STATE <i>Hazle Park NY</i>		ZIP CODE <i>14863</i>	
BILLING PARTY <i>724-368-7978</i>		ATTN NAME <i>248-542-4400</i>		PHONE	
DESCRIPTION <i>7 Pallet</i>		DIMENSIONS PCS L W H N		TOTAL PIECES	
SPECIAL INSTRUCTIONS <i>5PLT J.D. LIGHTERS</i> <i>2PLT DRY ASST. TOBACCO</i> <i>Paul W.</i>		TOTAL WEIGHT IN LBS. SUBJECT TO CORRECTION		C.O.D. PAI <input type="checkbox"/> SHIPPER <input type="checkbox"/> CONSIGNEE AMOUNT \$	
CONSIGNEE FULL SIGNATURE <i>X [Signature]</i>		DATE <i>12-19-05</i>		UNLESS A DIFFERENT VALUE IS DECLARED AND AN ADDITIONAL CHARGE PAID THEREAFTER, THE SHIPPER HEREBY RELEASES THE PROPERTY TO A VALUE NOT EXCEEDING ONE HUNDRED DOLLARS (\$100) PER SHIPMENT.	
GOODS DESCRIBED ABOVE RECEIVED IN GOOD CONDITION				RESIDENTIAL LIFTGATE INSIDE DELIVERY TWO MAINTENANCE WALK UP DELIVERY ATTEMPT OTHER TOTAL CHARGES	
				THIS BILL MUST BE PAID WITHIN 7 DAYS AFTER RECEIPT OF STATEMENT	

*20-05 SAFAR HADDAD*

# NADER ENTERPRISES INC

530 S. DOCK ST  
SHARON, PA 16146  
PHONE#1-724-342-7978  
FAX #1-724-342-7969

## Invoice

Date	Invoice #
1/10/2006	5390

Bill To
CAPITAL SALES 1471 E 9 MILE RD HAZEL PARK, MI 48030

Box PAK  
20150 CS.

Terms	Due Date	Ship Date	Ship Via
	1/10/2006	1/10/2006	EAST END

Description	Qty	Rate	Amount
J&D LIGHTER1000CT <del>WRONG ITEM SHIPPED- REFUSED</del>	<del>(1,040)</del>	46.00	<del>47,840.00</del>
47csJ&D LARGE 50CT LIGHTER	47cs 940	Box 4.25	3,995.00
24csJ&D MINI LIGHTER 50CT	24cs 480	Box 4.00	1,920.00
<p>PAID</p> <p>FEB 10 2006</p> <p>CHECK # 17365</p>			

YOU ARE RESPONSIBLE FOR PAYING YOUR LOCAL AND STATE TAXES IN FULL

**Total** \$53,755.00  
WRONG ITEM SHIPPED REFUSED - 47,840.00  
5915.00

Description		1/10/2006	1/10/2005	Ship via	Amount
		Qty	Rate		
&D LIGHTER 1000CT		1,040	46.00	B	47,840.00
7csJ&D LARGE 50CT LIGHTER		47 - 940	80.00	B	3,995.00
4csJ&D MINI LIGHTER 50CT		480	170.00	B	1,920.00
Total					53,755.00

SAFAD HADDAD  
11-06

YOU ARE RESPONSIBLE FOR PAYING YOUR LOCAL AND STATE TAXES  
FULL



P.O. Box 74 • Mastic, NY 11950  
3300 Vets Memorial Highway, Bohemia, NY 11716  
631.471.0000 • fax 631.471.0088

PRO #

SHIPPER <b>SEA COAST</b>		ORIGIN <b>BOHEMIA</b>		CONSIGNEE		AIRPORT DESTINATION	
COMPANY NAME <b>NADEN ENTERPRISES</b>				COMPANY NAME <b>CAPITOL SALES</b>		DATE <b>1/5/06</b>	
ADDRESS <b>530 SOUTH DOCK STREET</b>				ADDRESS <b>1471 E. 9 MILE ROAD</b>			
CITY & STATE <b>SHARON, PA</b>		ZIP CODE <b>16146</b>		CITY & STATE <b>HAZEL PARK MI</b>		ZIP CODE <b>48030</b>	
BILLING PARTY		PHONE		ATTN: NAME <b>(248) 542-4400</b>		BILLING REFERENCE <b>PPD</b>	
DESCRIPTION <b>CTNS ON 18 SKIDS</b>		DIMENSIONS PCS L W H		TOTAL PIECES <b>18</b>		TOTAL WEIGHT IN LBS. SUBJECT TO CORRECTION <b>38000#</b>	
SPECIAL INSTRUCTIONS <b>ZIMU 258937-3</b>				C.O.D. PAY <input type="checkbox"/> SHIPPER <input type="checkbox"/> CONSIGNEE AMOUNT \$		ACCESSORY CHARGES RESIDENTIAL LIFTGATE INSIDE DELIVERY TWO MAN TEAM WALK UP DELIVERY ATTEMPT OTHER TOTAL CHARGES	
CONSIGNEE FULL SIGNATURE <b>X Simon Tajja 1/4/06</b>				DATE <b>1/4/06</b>		UNLESS A DIFFERENT VALUE IS DECLARED AND AN ADDITIONAL CHARGE PRO THEREAFTER, THE SHIPPER HEREBY RELEASES THE PROPERTY TO A VALUE NOT EXCEEDING ONE HUNDRED DOLLARS (\$100) PER SHIPMENT.	
GOODS DESCRIBED ABOVE RECEIVED IN GOOD CONDITION				VALUE		SIGNED	
THIS BILL MUST BE PAID WITHIN 7 DAYS AFTER RECEIPT OF STATEMENT							